ATTS NEWSLETTER

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well.

Changes. We all hate change I suppose; but sometimes you just have to accept change and make the most of it. Monte has done a terrific job on the Newsletter; but as you will read later in this issue, he can no longer be our main editor. It is a huge loss; but we'll move forward. Bill Myers has courageously stepped up to take over the Newsletter. Monte will assist in the transition and I'll do everything I can to ensure you get a timely, quality Newsletter. You deserve that and we are all committed to that end.

Speaking of Bill, he was the recipient of the 2016 Literary Award for his excellent article, *"The Effects of World War II on United States Sales Tax Tokens."* There were a number of great articles in 2016 and I ask everyone to keep up the good work in that regard. Nothing could help Bill more than to have plenty of solid material to work with. Bill received the R-10 MO counterstamp shown at right as his award:

Finally, I can say sales tax token collecting is alive and well. Check out the prices some STTs are getting on eBay (later in this issue). There has been some good material out there and collectors have certainly noticed and bid accordingly! **All my best, John**

Letter from the (Temporary) Editor
Monte Dean, R-384

This issue will be the last that I edit by myself. William (Bill) Myers will begin taking over the editing duty next issue. I will still be available to help with a smooth transition, so I'm not throwing Bill to the wolves.

It has been my absolute pleasure to enjoy the editing of the last six issues. I have had the opportunity to establish new relationships with some of our membership, while continuing my friendly exchanges with some members that I've known and corresponded with for decades.

I will continue to keep track of the "brownie points" (explained later in this issue) so that I can send out neat scarce and rare items to everyone who contributes to our ATTSN. I'll send them out in time for Christmas as I did last year. So don't slow down on those contributions!

Because of our lower membership and decrease in money to pay for the big issues of the past, we will have to limit ourselves to as close to 20 pages per issue as we can. The big fat 30-40 page issues were a blast while we could do them, but that time seems to have passed. Finding a batch of new members would solve that problem. But that's something we've needed for a good number of years, and we've seemed to have run out of ideas to try.

Two major changes that will have to be made because of this lower page count is that the Letters to the Editor and the Sales Tax Tokens Online will both need to be limited so we can include new articles as our first responsibility. In the past, we've had many pages of both the LTTE and the STTO that included a huge number of photos. That was great, but those will need to be more restricted. We don't need to see a picture of something we already know about. So if you see fewer photos, we are reserving that space for the more important new items and new articles.

We all thank John Ostendorf for continuing to have printed, enveloped, stamped, and mailed each issue. The editor gets to be the editor. John gets to be the copy boy! But as we know, some copy boys are really SUPER!

Although Bill will be taking over the actual editing, I'll still answer questions of a more technical or historic nature if Bill should need that assistance. So keep those Letters to The Editor coming, just send them to Bill first.

Your Friend, Monte

LETTERS TO THE EDITOR

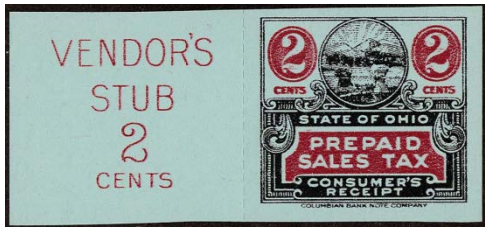
Send your own questions, comments, corrections, or information to:

BILL at- Wjmhands@gmail.com

This issues LTTE contributors include: Carl Cochrane, Jeff Hofius, Joe McCarthy, and Steve Tomisek – all getting a brownie point for the fun of sharing with us. THANKS GUYS!!

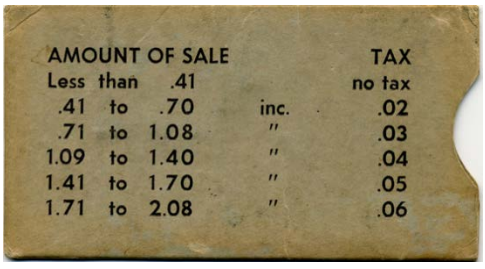
PLEASE NOTE: If you are emailing me I would greatly appreciate it if you would supply **your full name** and membership number. Often I receive an email from "Jack" and I don't recognize the name off-hand or the email address either. So in order for me to list it here I have to go through my entire email address book looking for "Jack". Likewise, if you don't include your return address on a snail mail, please give me your full name on the written enclosure. Thanks for saving me a little time. I do appreciate EVERY contact but this identification would also be appreciated. **My sincere thanks, as always.**

STEVE TOMISEK WRITES: Hi Monte, If the Society ever gets the website back online, I'm willing to take a test drive to determine if performing the webmaster function is something that I can handle. Now for the ID help part of this email. I recently acquired a small lot from a Canadian seller and it included a 2 cent Columbian Type 2 that was printed on turquoise paper with a medium Ohio watermark and 9.5 roulette perforations. I thought the stamp would fall into the CO-2c-10X grouping until I noticed that it lacked a serial number and 10A through 10D all have them. However, the pair appears to have been scissors cut so I'm inclined to think that its origin may have been from printer's waste. Is that a valid assumption and, if so, how would you describe it using your methodology? Thanks! Steve



MONTE REPLIED: It appears to me to be a misprint that actually missed the serial number process. If the paper is the same as what is normally found with that CO-2-10X grouping, which would tend to substantiate that assumption. However, as you mention, if its scissors cut, it may very well have come from printer's waste. There was a LOT of printer's waste that found its way into our collecting genre during this period. So I really would use the type of paper, down to the grain size, as a confirming opinion. If it's a lot different, then it is more likely to be printer's waste (which is still very collectible).

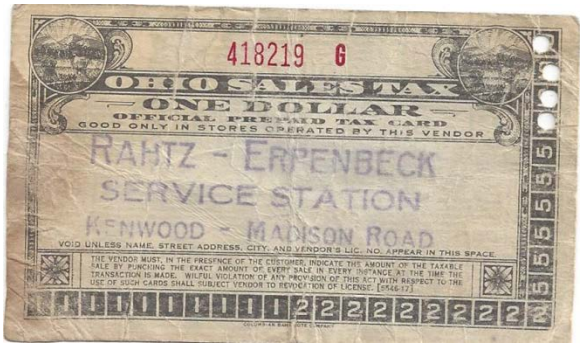
STEVE CONTINUED: You did another great job on the newsletter and I'm glad to see the Society is offering the email distribution option as a cost savings measure. Even though I am a stamp collector and will miss the mailings that have stamps affixed, I am going to opt for the electronic delivery of the newsletter. **MONTE RESPONDED:** You are the first one to volunteer to receive the newsletter via PDF email. Thank you for the money that will save us. **ANYONE who wishes to help make it easier for us to have LARGER more detailed newsletters need only do as Steve has done and receive the ATTSN via email. It helps us save a little, which is sorely needed. You can print it, if you'd like!**

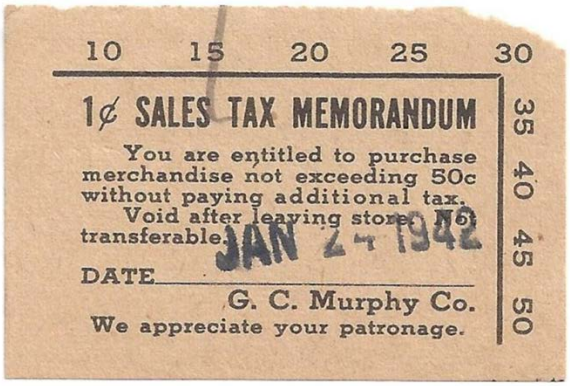


JOE McCARTHY WRITES: I've finally stopped crying, but probably just until I get finished with this e-mail. I've been crying since yesterday afternoon when I realized that the bidding was already over for an item. I thought that the bidding ended at 7:00 P.M. P.S.T.; that was for a different item. The item closed around noon.

The item(s) were an "Addressograph – Multigraph" metal plate and the little envelope it was stored in. The envelope stated that it was issued by "the named" County Auditor for Shelby County Ohio (Sidney, Ohio's county – Coin World). The metal plate had the name, address, an account number of a business in Sidney. The plate, according to info printed, had to be presented each time the person/entity/company wished to purchase tax stamps. The bidding was still at

$2.00 when I quickly checked at 6:00A.M. On another note, as soon as I receive my latest punch card I will send you a scan and full information. It is one you'll want to know about.


418219 G
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX CARD
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
RAHTZ - ERPENBECK
SERVICE STATION
KENWOOD - MADISON ROAD
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE.


10 15 20 25 30
1¢ SALES TAX MEMORANDUM
You are entitled to purchase merchandise not exceeding 50c without paying additional tax.
Void after leaving store. Not transferable.
JAN 24 1942
DATE
G. C. Murphy Co.
We appreciate your patronage.
35 40 45 50

MONTE REPLIED: The merchant's metal plate is pretty easy to find, usually selling for $10 or a bit less. It's simply a matter of finding one listed. The County Treasurer's envelope is an entirely different story. There are several types known from the different counties, and they appear much less frequently. If you can nail one for less than $25, consider yourself lucky. Finding them in odd places (like under the ephemera category) sometimes results in no competition, and then you might grab one for less. Also note that two of these were sold by the same seller, once for $20, and once for $18.50. Those were very reasonable prices indeed.

JOE CONTINUES: Attached is the scan I promised about the, POTENTIALLY new SPC1B card (above right). The purple rubber stamp only gives the location as Kenwood – Madison Road. A little sleuthing revealed that address as being NOW in Cincinnati. The card looks to be in decent shape considering that it must have been kept in someone's pocket from the creases.

MONTE REPLIED: That is a neat one and a new merchant. It would be catalogued as the OH-SPCB-RAH. --- **PLEASE NOTE**: Joe sent me several more emails over the months, listing his great finds. In order to keep the ATTSN from converting to an Ohio only newsletter and because we do need to stick close to our 20 pages, the remainder of his emails will need to be held for another time.

JOE PROVIDED ON A DIFFERENT NOTE: Hello Monte, I just obtained the item in the attached scan (see above right). It came along with a number of "Consumer" portions of Ohio Sales Tax stamps. G.C. Murphy was founded in Pennsylvania, but operated in a number of states including Ohio. Can you provide any info on this item? Joe

MONTE REPLIED: At first glance, this scrip is similar to those few we've found from Pennsylvania. But it can't be from Pennsylvania since their sales tax didn't start for another 11 years after this was dated. I'm thinking it is most likely North Carolina, or perhaps West Virginia. We know with a 2% sales tax effective on Jan. 24, 1942, that we should be able to narrow it down with that information. I hope someone has time to get out the STTS: Histories and see if it could be either WV or NC.

JEFF HOFIUS WRITES: Hi Monte, Here are some items for the journal & no doubt your personal enjoyment, as I know new puzzle pieces & how they fit together are just as exciting to you as they are to me. First up is a letter confirming the date of the type 2 issues & the reason for the design change. It also shows that only the type 2 stamps were eligible for the 3% charity collections (see next page). Next two scans show two very different papers on this emergency issue. Both are unwatermarked, but the stamp on the left is on hard white paper & the ones on the right are on porous wove paper. If you blow the images up it is very easy to see. **(NOTE that all photos are in order on the next page)**

Next is the unconfirmed "black" serial, it is actually dark blue.

Last two are the unconfirmed Merrick issues on Ohio watermarked paper instead of the map security paper. The 6 cent is roulette 6.5 & the 9 cent is roulette 9.5. Also note the Ohio watermark orientation. Many more to come for future issues & will write an article on easy identification of the 5 map types. Your friend, Jeff

April 4, 1939.

TREASURY NOTES.

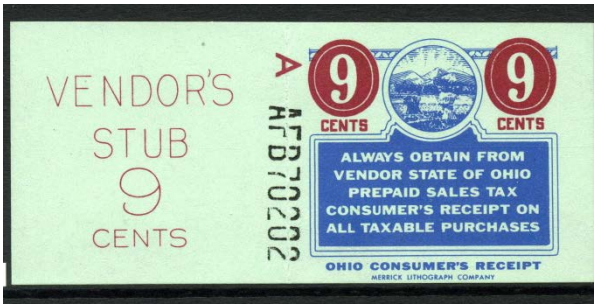
After May 1st the Sales Tax Stamps will have a redemption value of 3%. In order that only stamps used after that date be redeemed, it will be necessary to provide a new form of stamp.

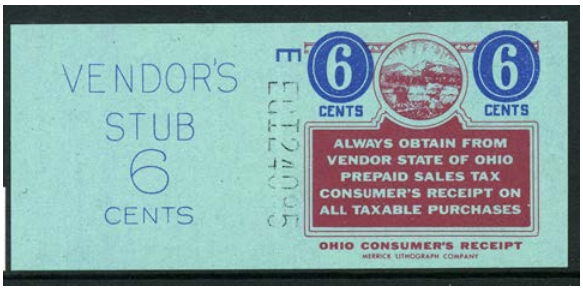
The Treasurer of State has 341 agencies in Ohio distributing stamps to 210,000 vendors. 283 million or 71 tons of the new stamps have been ordered and they will go on sale at each of the agents on April 24th. It is the hope of this Administration that between this date and May 1st, the old style inventory will exhaust itself.

The old style stamps still held by the vendors after May 1st can be turned in at any office of the Tax Commission or during the first week of May at any County Treasurer's office and a credit memorandum will be issued which can be used in payment of the new stamps.

Extensive plans and preparations have been made for this mass exchange and it is our hope that both the vendors and the agents will extend their complete cooperation in effecting this transition.

DON H. ERBRIGHT
Treasurer of State.





MONTE REPLIED: As always, I'm thrilled with the mysteries you present that have never been seen or covered before, for many OSTS. It would be great if you could actually write articles on the items you present, with your own conclusions as to how they are different and how or when those differences might have occurred. Thanks Jeff. I always love the tuff stuff and new finds that you seem to specialize in.

CARL COCHRANE WRITES: Monte, I was reading Jane Sapone comments about sales tax tokens and it reminded of something that my friends and I would do. We never exchanged tokens for real coins, but we would stand outside the corner grocery store and ask people leaving if they would give us a mil. When we would get 10 mils we would go into the store and get a penny stick of candy using the mils.

I'm sure that the grocer was not supposed to do that, but he was good to us kids. And yes, I am old enough to have used sales tax tokens as a kid and young adult. The last newsletter was great. Thanks for all your work. Carl

MONTE REPLIED: Hey Carl. It's great to hear from you and about your use of sales tax tokens to actually make purchases. The law may have shunned the use of sales tax tokens for any use other than for partial cent exchanges, but we know that many merchants, like the one you mention, used them just like SERIOUSLY small change. Thanks much for your continued support and your insights.

NICK SAPONE SENT A SNAIL MAIL: I enjoyed the December ATTSN #175 with all of the feedback from members and the quality of articles. Those by Bill Myers about fiber tokens and the possible blank aluminum Oklahoma 1 Mill tax token were of special interest to me, due to their association with some of my favorite research topics and that is quite a big cactus with Bill in the photo.

Also, my Washington WA-L82, one-fifth cent "Paramount Service Station" wood with green print – does not match entirely with A, B, or C varieties shown in the M&D Catalog. Alignment of the 3 lower lines of print centers differently with the upper lines than those listed by being slightly more to the right in Variety A. And the "S" in Service aligns more to the right, being almost centered over the comma (,), below it than in variety B. Is this notable?

MONTE REPLIED: After examining the example you pictured to those in the M&D I agree with your assessment. The only problem, as you are probably aware, is that the Tenino tokens are known to have had the printer ink "watered down" on occasion. Also the wooden material itself, which varied rather significantly from one batch to another, caused substantial finished appearance variances even when the same set was used.

It could be said that there are a nearly endless possible minor varieties, as I believe this example would be categorized, because of those two extraneous factors. It is up to the collector to decide how particular they want to be in collecting minor varieties. Merlin Malehorn was the craziest tiny variety collector that we could have ever encountered, yet his work remains the standard both from the M&D and his many booklets, chap books, and articles. In the case of the ID & PG, some of the previously listed "varieties" will not continue, while other tokens will gain more varieties and even new types.

STATE OF OHIO
PREPAID SALES TAX RECEIPTS, 1935-1961

BY STEVE TOMISEK

EDITOR'S NOTE: THIS IS A COMPRESSED VERSION OF STEVE'S WORK. FOR HIS 11 PAGE ARTICLE, SEE: thestampforum.boards.net/post/46675/thread.

BACKGROUND AND HISTORY

The Great Depression, which began in late-1929, caused a crisis in state government finance due to declining income tax revenues and increasing property tax defaults. In 1933, eleven states adopted sales taxes as an effective method of state finance, prompting others to follow suit. Over thirty states had implemented sales taxes for at least one year by the

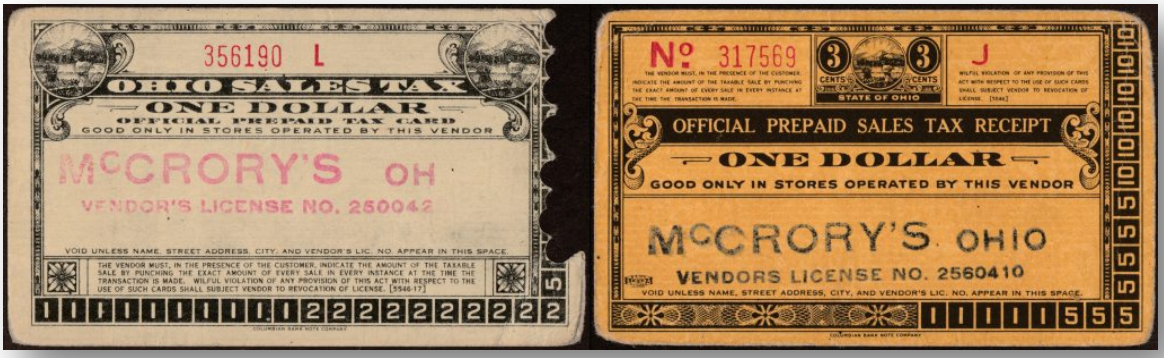
"I shall now approve the sales tax with the knowledge that, by so doing, our schools and local governments will be saved from bankruptcy and chaos in the year 1935. I know that the poor will be fed and clothed and our children given the opportunity of a free education which is the birthright of every American school child and that the safety and health of our people will be guaranteed."

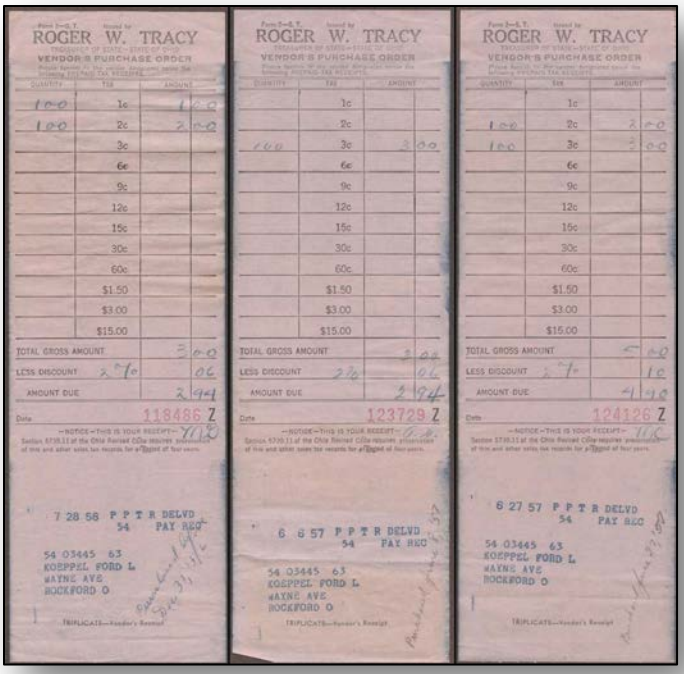
Ohio Governor George White

end of the decade and most of those taxes continued after the financial crisis had passed.

To prevent the collapse of the public school system, the Ohio legislature approved legislation establishing a 3% sales tax to be effective on January 1, 1935. Prior to that time, there had been taxes on cigarettes and gasoline but most other products escaped taxation. With the passage of the Ohio Retail Sales Tax Law of 1935, most items sold in retail stores were now subject to taxation. In its first year, the sales tax brought in more than $47.8 million: $16.8 million went to public schools and the remainder to local governments, relief for the poor, retirement pensions, administrative and collection costs, and several other areas.

Two sales tax systems were simultaneously introduced in Ohio in 1935. Punch cards served as an alternative to tokens for collection of tax on small purchases. Cards purchased for 3 cents entitled the bearer to make retail purchases totaling $1.00 without payment of additional tax. Privately-printed cards with a state-specified design were used from January 1935 to the end of January 1936; they were validated by a cancelled three cent prepaid sales tax receipt applied on the reverse. State issued cards printed on gray or orange cardstock were used from February 1, 1936 and required the business to stamp or print its name, address and license number on the face.


356190 L
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX CARD
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
McCRORY'S OH
VENDOR'S LICENSE NO. 260042
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE
No. 317569
3 CENTS 3 CENTS
STATE OF OHIO
J
OFFICIAL PREPAID SALES TAX RECEIPT
ONE DOLLAR
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
McCRORY'S OHIO
VENDORS LICENSE NO. 2560410
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE



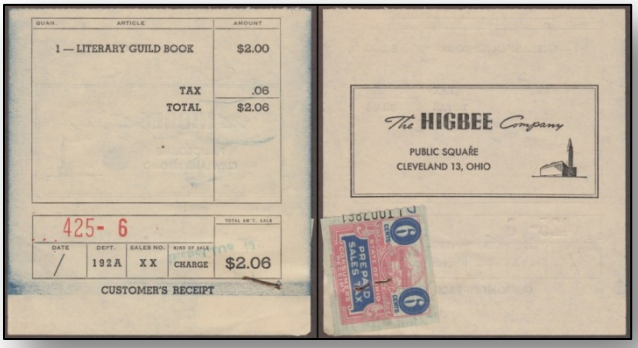
Because they were issued by the state, the cards did not require validation with a prepaid sales tax stamp. Punch card use continued until 1947.

FIGURE 1: (ABOVE) STATE ISSUED PUNCH CARDS; MCCRORY'S (DEAN TYPES SPC1B AND SPC3B)

The second system used from January 1935 through December 1961 involved paper sales tax receipts, commonly referred to as "sales tax stamps." Like the punch cards, these provided evidence of prepaid sales tax. The receipts were designed and procured by the Tax

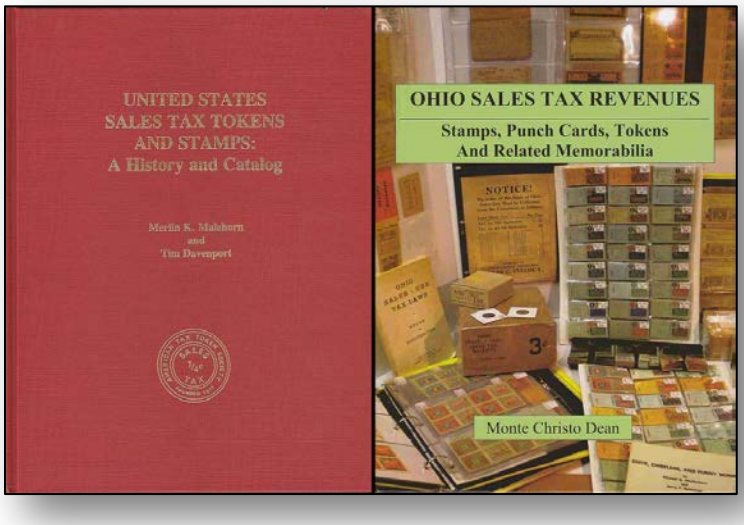
Commissioner and delivered to the State Treasurer for onward delivery to the various county treasurers and agents for sale to the vendors. The county treasurers and agents received as compensation a 1% commission on the proceeds of their sales. The tax receipts were sold to licensed merchants, in advance, at a 2% discount of the face value purchased as compensation for handling and canceling the prepaid tax receipts. The Ohio Revised Code required vendor's to preserve purchase receipts and other sales tax records for a period of four years.

FIGURE 2: (PREVIOUS PAGE AT LEFT) VENDOR'S PURCHASE ORDER RECEIPTS, 1956-7



As the tax was collected from a retail sale, the merchant was required to cancel a matching amount of receipts by tearing them in half. The vendor's receipt (or stub) was to be retained by the merchant for their records and in case of a state audit; the consumer's receipt portion was to be given to the customer with the bill of sale.

FIGURE 3,(LEFT ABOVE): THE HIGBEE COMPANY RECEIPT WITH ATTACHED 6C CONSUMER'S RECEIPT



Several catalogs to identify Ohio Sales Tax Stamps (OSTS) have been published, the two most widely used being the *"U.S. State Revenue Catalog"* by Elbert S. A. Hubbard (1960 and later editions) and *"United Sales Tax Tokens and Stamps: A History and Catalog"* by Merlin K. Malehorn and Tim Davenport (1993). In 2012, collector and researcher Monte C. Dean produced a catalog intended to incorporate all of the information discovered since the work of Malehorn and Davenport (M&D) was published. In his book, *"Ohio Sales Tax Revenues: Stamps, Punch Cards, Tokens and Related Memorabilia,"* Dean provides an easily understood identification system built upon the work of his predecessors that also allows for incorporation of new discoveries without changing the numbering system. To facilitate its adoption, Dean cross-referenced his index of 270 types and 681 major varieties with those of Hubbard and M&D. My understanding is that the State Revenue Catalog no longer provides a detailed listing of OSTS but rather refers the reader to Dean's work.

FIGURE 4 (ABOVE RIGHT): SEVERAL CATALOGS FOR IDENTIFYING OHIO PREPAID SALES TAX STAMPS

IDENTIFICATION PARAMETERS

Numerous factors are considered when identifying these stamps, including printer, denomination, design type, paper color, print and inset colors, to name a few. Stamps may be differentiated by following this methodology:

1. Identify the printer
2. Determine the denomination
3. Identify the major design type
4. Determine the paper color
5. Determine the print and inset colors
6. Consider additional details (e.g., control letter, serial number and color, separation method, watermark, specimen markings, etc.)

DESIGN TYPE: Four major designs were utilized, with each appearing chronologically. The first series of OSTS is the only one with full panel engraving on both the Vendor's Receipt and Consumer's Receipt halves of the stamp. Stamps of the first series were printed in both mono- and bi-color.

From inception of the sales tax law in 1935 to 1938, it was observed that vendors were collecting the tax from consumers on retail purchases but not delivering the consumer's receipt as the law required. In an effort to correct this situation, Ohio's Legislature enacted the redemption feature which allowed charitable organizations to collect consumer's receipts and redeem them for 3% of their face value. In 1939, a major design change was adopted, likely coincident with implementation of the redemption program. The new full panel design appeared on the Consumer's Receipt half;

the left half only showed that it was the Vendor's Stub, a convention continued on the two subsequent designs. All stamps of the second design type were printed bi-color.

Evasion continued to be a serious problem when the third design change was implemented in late-1954. In announcing the change, then Tax Commissioner Stanley T. Bowers said the purpose was to educate the public because vendors had profited by collecting the tax but failing to provide the consumer the receipts as required by law. Stamps of this design type, printed in both mono- and bi-color, instructed the consumer to "always obtain from the vendor..." the receipt for all taxable purchases.

The final design, approximately half the height of the previous three designs, appeared in the 1960-61 timeframe. All stamps of this design type were printed with a single color ink.

DENOMINATION: *Stamps were issued in twelve denominations: 1 cent, 2 cents, 3 cents, 6 cents, 9 cents, 12 cents, 15 cents, 30 cents, 60 cents, $1.50, $3.00 and $15.00. The first three design types were issued in each of the twelve denominations; the fourth design type was only issued in the 1, 2 and 3 cent values.*

PRINTER: *Seven printers were contracted to produce the OSTS; however, not all printers produced each design type and denomination. The printers were: American Bank Note Company, Columbian Bank Note Company, Merrick Lithograph Company, Reserve Lithograph Company, Strobridge Lithograph Company, Superior Printing and Lithograph Company, and Warner P. Simpson Company. The majority of OSTS have an imprint identifying the printer near the bottom of the stamp. Simpson stamps did not carry an imprint.*

FIGURE 7: NUMBER OF OSTS TYPES BY DESIGN TYPE, DENOMINATION, PRINTER, AND COLORATION

State of Ohio Prepaid Sales Tax Receipts

Type I (1935)	1c	2c	3c	6c	9c	12c	15c	30c	60c	$1.50	$3	$15
Columbian Bank Note - Monocolor	2	1	1				1	1	1	1	1	1
Columbian Bank Note - Bi-color	4	4	3	1	1	2	2	2	1			
Reserve Litho - Monocolor	3	2	1		1	1	1	1				
Reserve Litho - Bi-color	2	2	2	1	2	2	2	2	1	1	1	1
Strobridge Litho - Monocolor	1			2								
Superior Printing & Litho - Mono	1	1	1				1					
Superior Printing & Litho - Bi-color	2		1					1	1			
Warner P. Simpson - Monocolor						1						
Type II (1939)	**1c**	**2c**	**3c**	**6c**	**9c**	**12c**	**15c**	**30c**	**60c**	**$1.50**	**$3**	**$15**
American Bank Note - Bi-color	1											
Columbian Bank Note - Bi-color	9	5	5	3	3	2	2	2	2	2	2	2
Merrick Lithograph - Bi-color	2	2	2	2	1	2	2	2	2	1	1	1
Reserve Litho - Bi-color	5	8	8	7	7	5	6	4	4	4	4	3
Type III (1954)	**1c**	**2c**	**3c**	**6c**	**9c**	**12c**	**15c**	**30c**	**60c**	**$1.50**	**$3**	**$15**
Columbian Bank Note - Bi-color	1	1	1	1	1		1					
Merrick Lithograph - Monocolor	1	1	1									
Merrick Lithograph - Bi-color	2	2	2	4	5	3	4	3	3	3	3	3
Reserve Litho - Monocolor	1	1	1									
Reserve Litho - Bi-color	1	1	1	2	2	2	2	2	2	2	2	2
Type IV (1960)	**1c**	**2c**	**3c**	**6c**	**9c**	**12c**	**15c**	**30c**	**60c**	**$1.50**	**$3**	**$15**
Reserve Litho - Monocolor	1	1	1									

PAPER COLOR: *Three major paper colors were used in printing stamps of the first design type: buff, white and stone. Major paper colors of the second design type were stone, orange, yellow and turquoise. Third design type colors were turquoise, bright green, dull green and light or pale green. Lastly, the fourth design type papers were turquoise and very pale green. A number of paper color variations exist; further,*

environmental changes can alter a stamp's appearance. For the colorblind collector, this may be the most difficult aspect of the identification process.

PRINT AND INSET COLOR: At the beginning and end of Ohio's prepaid sales tax stamp system stamps were produced using only one color of ink; however, the majority of OSTS produced were printed with two colors of ink. Bicolor stamps were printed for the first three major design types; the fourth major design type was printed monocolor. On bicolor stamps, the print color typically includes the frame, scrollwork and printer's imprint; the inset color includes the numerals or their frames.

FIGURE 8: (PREVIOUS PAGE) PRINT AND INSET COLOR EXAMPLES OF DEAN CO-1C-7B

CONTROL LETTERS AND SERIAL NUMBERS: One or both of these elements, their respective colors, and their presence or absence, may factor in to the identification process. The control letter was printed at the same time as that of the stamp but the serial number was added in a separate stage of production.

FIGURE 9: CONTROL LETTER AND SERIAL NUMBER EXAMPLES

PERFORATION TYPES AND MEASUREMENTS: *Several different types of separation methods were employed over the course of the OSTS system. Determination of the perforation type and its measurement (i.e., the number found in 2 centimeters) are frequently required for identification and often are the only difference between two types of stamp. Perforation types used were: postage stamp (round holes punched through the paper); hyphen (rectangular punched holes that are completely punched through); pinhole (a series of small holes that appear as if made by a pin); and, roulette (a series of small cuts, slits or impressions, rather than full punches through the paper). Several OSTS were issued imperforate, while others may appear imperforate, usually due to a poor strike.*

FIGURE 10: PERFORATION TYPES

WATERMARKS*: Most OSTS were printed on watermarked paper and, in general, the watermark belonged to one of two types. The first consisted of the word "OHIO" printed in three sizes. The smallest of the three can usually be seen with the naked eye; the midsize watermark is usually discernible when held up to a light source. In most cases, the large size watermark is quite difficult to detect. The second type of watermarks consisted of different sized maps of Ohio on a background of straight lines. The map type of watermark was also used on state issued punch cards. Five types of map watermark have been identified by size, with size being determined by the approximate measurement across the top of the map: two small (Type I 15.3mm, Type II 15.6mm), one medium (Type III 16.3mm) and two large (Types IV and V 17.0mm). Neither M&D nor Dean differentiates the map watermarks by type. Dean refers to small, medium and large map and points out that small and medium maps display round O's in the word Ohio while the large maps display oval-shaped O's. Two other watermarks may be encountered: a wave pattern found only on three design type I issues and a straw pattern watermark found on two design type II issues, all of which were printed by Reserve Litho and are quite scarce.*

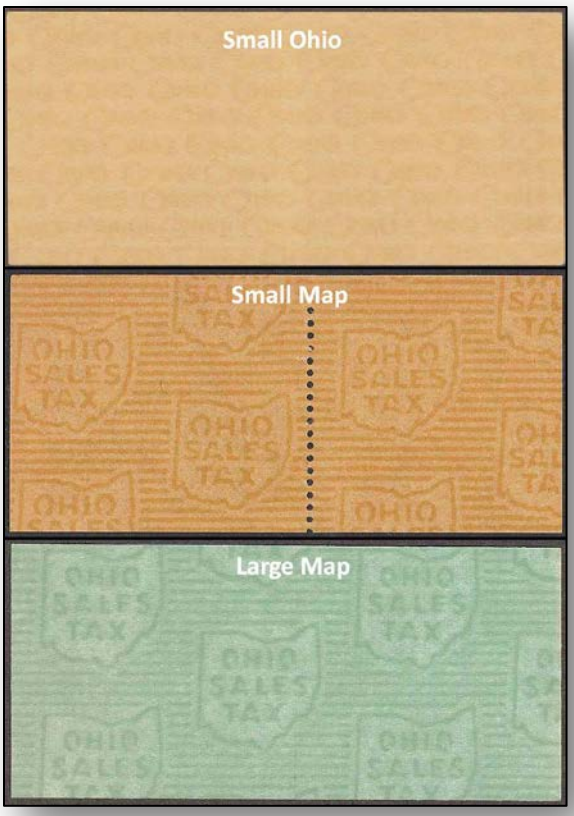


FIGURE 11: COMMON WATERMARK TYPES

OTHER FACTORS: *Several other elements will sometimes support identification, such as printer's imprint size and/or lettering, old or new emblem (State seal) style, particulars about the serial numbers, and "specimen" markings.*

PRODUCTION AND DISTRIBUTION

OSTS were printed by lithography on watermarked paper that had been prepared according to specifications established by the State of Ohio (counterfeiting was a major concern). Paper sheet size is not known but it is assumed to have been large enough to print some multiple of 100 stamps. As with the paper, little is known regarding the ink supplier(s) for the majority of OSTS; however, the color of the inks used for printing each denomination was specified by the state.

The application of serial numbers, where used, was separate from the printing process but the mechanism used to complete that process is uncertain. Similarly, perforations were applied after the printing process. The State specified that there was to be a division between the two halves to make for easy separation but it did not specify what type of perforation method was to be used. Dean speculates that the transition away from postage stamp and hyphen perforations may have been driven by the printers wanting to eliminate the need to address the build-up of waste paper particles.

After cutting, in almost all instances, the lower denominations of OSTS were stapled together in booklets of 100, most likely because 100 was the minimum amount that could be ordered for those denominations. Denominations above 3 cents could be ordered in quantities less than 100, so staple holes found in unused pairs (vendor's and consumer's receipts attached) were likely a result of their having been stapled together by the County Treasurer or authorized agent prior to being transferred to the vendor.

FIGURE 12: 100-STAMP BOOKLETS

COLLECTING CHALLENGES AND CONCERNS

Based upon reports of the Ohio Department of Taxation, an estimated 49.3 billion OSTS were sold during the 26 years the system was in operation, with a face value of approximately $3.35 billion. It is likely that sizeable amounts of receipts exist from remaining stocks, so collectors should exercise caution before expending large sums of money. What might have appeared to be a scarce or rare item could become commonplace with the release of a previously hoarded or newly discovered supply.

Very few of the OSTS that were actually issued for distribution have been discovered with errors; most of the major errors found are likely printer's waste, trial printings, or sample book examples. Columbian Bank Note Company sold off their remaining stocks of OSTS in the late 1960's and early 1970's, including a dozen or so of what Dean has described as "training books." These books contained stamps that were never intended for distribution, a number of samples of errors, nearly complete sets of what are referred to as blocks (uncut multiples of se-tenant pairs), and examples of what are now listed as Specimens. Accordingly, collectors are cautioned to consider whether or not an item could have been manipulated, after printing, into becoming an error.

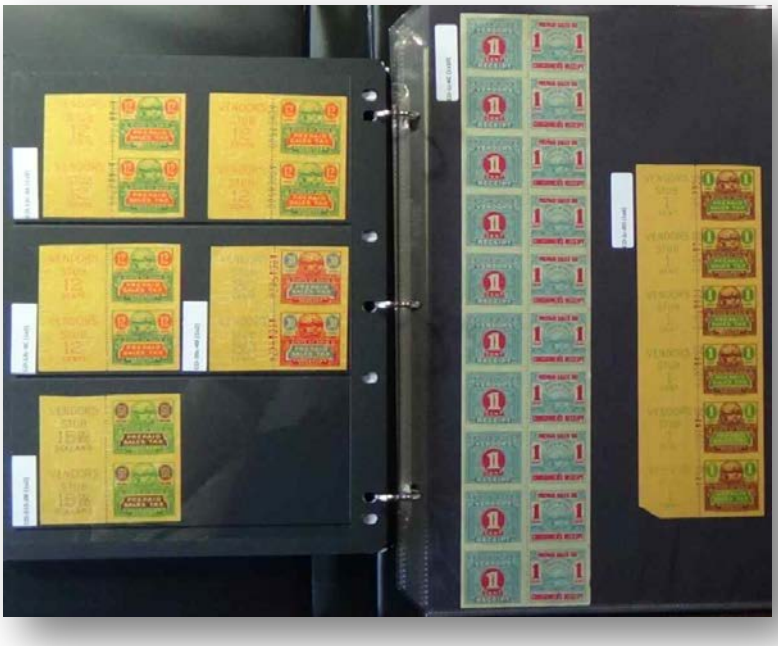


FIGURE 13: OSTS MULTIPLES

There have been a number of different cataloging systems developed over time and there is little instructive online information regarding OSTS. Searches of online auction sites will return numerous lots of Vendor's Receipts and/or Consumer's Receipts being offered, often at astronomical prices, and less frequently lots containing se-tenant pairs of unused OSTS. Further, the stamps in these lots are rarely, if ever, identified using one of the existing cataloging systems, and image quality often precludes positive identification. Even the listings of well-known dealers rarely include identification information. Conditions such as these complicate valuation and purchase of individual OSTS types needed for one's collection. Separated halves, regardless of scarcity, have minimal value, usually no more than a few cents each. Se-tenant pairs may be valued from as little as $0.25 to more than $100. The common booklets of 100, such as the monocolor design type 3 and 4, may be obtained for a few dollars each.

SOURCES CONSULTED:

"Ohio Sales Tax Revenues: Stamps, Punch Cards, Tokens and Related Memorabilia," by Monte C. Dean, 2012.

"United States Sales Tax Tokens and Stamps: A History and Catalog," by Merlin K. Malehorn and Tim Davenport, Jade House Publications, 1993.

"The Prepaid Sales Tax Receipt as a Method of Collecting Sales Tax in Ohio," by John W. Peck, Proceedings of the Annual Conference on Taxation under the Auspices of the National Tax Association, Vol. 45 (1952), pp. 632-636.

"Ohio Receipts: Speculations," by Richard Johnson, American Tax Token Society Newsletter 61.

"New Sales Tax Stamps for Ohio," The Daily Reporter, Dover, Ohio, June 2, 1954.

"Plan New Tax Stamp," News-Journal, Mansfield, Ohio, June 3, 1954.

***"*Ohio's Pact to Support Local Governments Has a 76-year History,"** by Aaron Marshall, The Plain Dealer, March 27, 2011.

YOU GET LUCKY SOMETIMES!

John Ostendorf, R-518

Monte teased in the last issue of a major auction purchase of a collection thought to be lost. This collection was sold by Heritage. They are handling the sale of the incredible Eric Newman collection who must have collected just about everything!

Eric Newman of course is the legendary 105 year old (and still going strong) collector, researcher, author, and benefactor of the Newman Numismatic Portal. If you haven't visited the Newman Numismatic Portal, you really need to. Just enter those three words into a search engine such as Google or Yahoo and play around a little while in the site. There is an incredible amount of numismatic literature available on the site and more is being added all the time.

Well, back to the auction. This lot was simply described as a lot of sales tax tokens and had the following pictures:

My thoughts as I reviewed the lot: "Hmm...nice little display. The Arcola piece is fairly tough. The Tenino's are always popular. This looks like a little display that may have been part of an exhibit. This certainly was a decent representation of sales tax tokens. Easily worth $100, considering this was probably assembled and displayed by Eric Newman, maybe twice that if sales tax token collectors care about pedigrees. What else might there be in this lot?"

This receipt is exchangeable for one Washington State Sales Tax Token by
BUCHMANN HDWE., INC.
425 CEDAR ST., SEATTLE
upon presentation on or before August 1, 1935.

"Okay, WA-L29. A Rarity-5 from Seattle, Washington and in an uncut sheet of five. Neat, but I already have this I could always sell this on eBay. Another $30 maybe? This doesn't really move the needle."

"Holy chit!!! (that's Spanish for a bad word). 15 Missouri counterstamps in a neat little case???!!! They're obviously all very rare, but I better look them up. Turns out that all but one is at least a Rarity-9 and without knowing what's on the other side, there are somewhere between 6 and 10 Rarity 10s. Wow!"

The next decision was what to bid for this whole lot? I've never seen anything like this. I've seen that "Also Good in Los Angeles" on eBay a few times. That's the most common of the bunch and as memory serves, it has sold for around $40-50 each time. The other 14 were certainly worth quite a bit more, $100 each? Good ballpark number; but who knows since they are so rare?

So I finally decided on a max bid and hoped that this being a lot of lowly sales tax tokens, I might get it on the cheap. That was a good news/bad news situation. I won the lot for quite a bit less than I bid on it (around $1,200 after Texas sales tax), but I didn't get it super cheap.

Now, as Paul Harvey would say, here is the rest of the story. I received the lot and oddly, the first display case was intact as in the picture, but the second case was disassembled. The Missouri counterstamps were in a little plastic bag. I was horrified at first when I saw MO-cs7 was split in half. Then I counted the MO counterstamps. There were 30!

Nowhere in the auction description was there a count of the number of MO counterstamps or total number of sales tax tokens. I never suspected there were twice as many counterstamps!

There was an additional twelve rarity-10 and three rarity-9 tokens. Bonus! I felt that I paid a fair price for the lot without knowing about these 15 tokens. The under bidder on this lot must have felt the same. However, this changed everything and there was no longer any doubt that I got a bargain. A total of 30 Missouri counterstamps in one lot. That may never happen again. It represents a good percentage of the known Missouri counterstamps and included 21 rarity-10s. Dumb luck I suppose, but I'll take it.

Monte's Note: I've always thought that these tokens were probably lost forever. Merlin (Malehorn) had a photo of these all together, in old style black and white photos, but since none of them have been seen for a good 25 years, I was afraid they were gone forever. Great Eye JOHN!!!

Here is a picture of what was in the lot, but not mentioned:

MO-cs7 Vote for E.L. (Tommy Thompson) for Judge Advocate (R-10)
MO-cs16 New Arco Cafe (R-10)
MO-cs17 Auel's Cafe (R-10)
MO-cs18 Banjo Candy Co. (R-9
MO-cs27 Hestands Good Luck Salve (R-10)
MO-cs60 Lawrence's Cut Rate Drugs, Mexico, MO (R-10)
MO-cs63 Little Doc Massage Nites Only (R-10)
MO-cs78 Orient Coal (R-10)
MO-cs84D Rambler Gasoline (R-9)
MO-cs86 Rovics' Delicatessen, (R-10)
MO-cs92 H.F. Shuermeyer Tobacco Shop (R-9)
MO-cs101 Stern (R-10)
MO-cs124A 1936 St. Louis National Old Time Fidders Contest (R-10)
MO-cs127 Bear Ye One Another's Burdens (biblical verse) (R-10)
MO-cs132 "dancing man" (although I believe it is an irate man trying to pull his hair out - probably upset about taxes) (R-10)

2017 CONTRIBUTORS and BROWNIE POINTS

As was true for the 19 winning contributors last year, I'll be keeping track of EVERYONE who contributes ANYTHING to our ATTSN. This year I will be keeping track of the type of submission so that those who take the extra time to submit articles are rewarded a bit better. Classified, Sales Items, Favorite Token reports, biographies, New Finds, new articles – they will ALL count. Here is the list of who has contributed thus far in 2017 (the #'s in parenthesis are the "brownie points" totals for each contributor. Those with the higher points will get the rarest items, or several scarce items. I still have plenty of good stuff to give away for free if you help us with contributions here with our ATTSN. **Mike Batkin (1), Jim Calvert (3), Carl Cochrane (2), Dave Ferguson (2), Ralph Harnishfeger (6), Jeff Hofius (5), Steven Kawalec (1), Steve Koczan (3), Joe McCarthy (4), Bill Myers (3), John Ostendorf (5), Nick and Jane Sapone (1), Steven Tomisek (6), Larry Warner (1), and Rob Young (1).**

Sales Tax Tokens Online

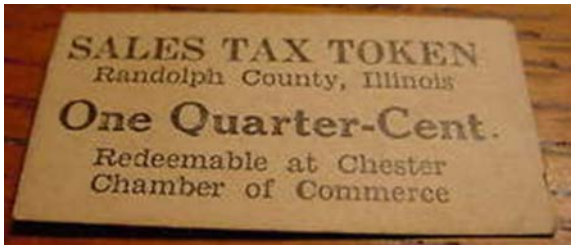
ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

161124 to 170228 – 2023 Lots Closed, 783 SOLD

By Ralph Harnishfeger

With Additions from MCD

IL-L95, Sparta - $223.17



IL-84, Randolph County - $155,17

IL-98, Tiskilwa - $201.17

There was an amazing number of exceptional tokens and scrip sold during these past three months. For whatever reason, there were a number of older STT'ers (length of collecting – not AGE!) who happened to make this a truly wonderful time for all collectors.

PRICE	ITEM
223.17	**IL-L95**, **Yellow Sparta Scrip**. This is the second known example. Many creases. This was listed in Tokens>U.S. Trade and was not listed in the sales tax token/scrip category.
225.00	**Mixed Lot** of 4400 STT's. Great conditions and a few scarcer pieces spotted. This will give someone an entire winter of fun. I see enough good stuff to warrant the price.
201.17	**IL-98, Tiskilwa Orange Scrip**, very nice with sharp corners. Very strong price.
184.50	**66 Illinois Provisional Metal**, saw a few juicy ones, such as a Witt, Wyoming, La Salle, and others. Most AU to Unc. With a very large number of different types. Good buy!
159.00	**Sales tax token display** which was in the Eric Newman collection. Not sure if Mr. Newman put this together or someone else. The collection is in an old glass frame and includes several Tenino's, Illinois provisionals, and a nice cross section of sales tax tokens. It appears to have been put together a long time ago. Photo above in the article by John, this issue.
157.01	**IL-NF-6A,** Shafor's Drug Store, scrip.
155.17	**IL-84, Randolph County**, buff Scrip. Third known piece. This was listed in Tokens>U.S. Trade and was not listed in the sales tax token/scrip category

136.15	**Cessna Cafeteria, Wichita KS, Fiber Tax Included, 1941-42.** Mint beauty.
112.26	**IL, Similar to L28, Pixley & Ehlers Scrip,** a bit of folding and wear.
99.28	**IL- Pinckneyville + IL- Jackson Co.,** both nice, no problems. Moderate prices
86.37	**WA L-3,4, 5,6, Cathlamet**, nice set in great shape. $21 plus each is pretty cheap.
85.00	**Dean's Sales Tax Tokens & Scrip: Histories, Book.**
81.14	**Set WA Warboy's Drug, WA-13Aa, 14Aa, 17Aa, and 19Aa.**
79.00	**Dean's Sales Tax Tokens & Scrip: Histories, Book.**
78.00	**Dean's Ohio Sales Tax Revenues Book.**
76.61	**CA-12A, White Log Tavern Scrip**, small wrinkle. Good strong price.
76.00	**Mixed Lot** of 81 tokens, included Misc. O7 and 09 which contributed to this higher price.
76.00	**Dean's Sales Tax Tokens & Scrip: Histories, Book.**
75.00	**Dean's Ohio Sales Tax Revenues Book.**
74.00	**Dean's Ohio Sales Tax Revenues Book.**
73.51	**WV-NF-4, J.J. Newberry Scratch Ticket,** scratched with a few minor stains.
71.00	**Dean's Ohio Sales Tax Revenues Book.**
70.67	**All 3 Varieties of the IN-R2**, brittle and brown but only 4 known of the R2B.
70.00	**7 WA & IL Scrip,** plus an Alabama Blue. Only 4 type, plus duplicates. At $10 each it's not a bad buy, but all of the scrip was lower rarity.
67.88	**OH-MPC-FWW2**. Cheapest I've ever seen this sell for. Possibly because this was listed under Revenues, but not under sales tax tokens/scrip.
67.06	**WA-NF-20, Beige similar to WA-S5.** Reasonable for an R8 item.
65.34	**TX-R6, Hall Encased Cent**, fairly strong price for a VF issue.
63.67	**Strip of 5 WA-L29, Buchmann**, very nice, solid perforations, and no bends. Sweet.
62.55	Pair Tenino ST, easy Thurston County Independent for both.
60.97	**WA-L78, L.A. McLain, Tenino Wood**, miscut but not bad. Strong price.
59.00	**Mixed Lot** of 500 sales tax tokens. Lots of common R-1 stuff. Circulated.
58.15	**Mixed Lot** of 290 sales tax tokens and OPA tokens. All appear common and worn.
55.67	**IL-L97B, Pinckneyville**, Scrip, great condition easily EF or better. Moderate price, as all of the original hordes of these were dispersed about 15 years ago.
53.75	**Set Misc. 011-016**, Jerry Bates Kentucky Woods, beautiful set of very scarce items for a really great price.
53.68	**KY-S1 & S2**, near perfect, as are almost all. Actually a pretty reasonable price. Nice.
53.65	**WA-NF Beige Fiber,** similar to WA-S5, but very light in color rather than dark.
48.72	**WV-NF-4, JJ Newberry Scratch Scrip**, dated 4/4/38, used with some stains.
48.61	**NC-L19 Kress** scratch ticket, top right corner gone.
48.61	**MO S-5 White 5 Mill Milk Cap**, reasonable price for scarce item.
47.09	**CA-NF-1, Safeway Punch Scrip**, unpunched example, but several stains and bends.
46.36	**NY 1961-63 "REPEAL / THE SALES / TAX" Pinback.** Fair price for a tough item.
46.09	**NE-R2**, exceptionally white and very nice. A lot of these have sold in the last few months.
45.34	**TX-R5, Encased Cent, Hall**, nice condition. Very good price as these are tough to find.
42.07	**IL-L19**, Casey, appeared to be VF-35 or perhaps EF-40.
41.00	**NE-R2**, same seller as most sold in last few months – hoard being dispersed.
38.86	**OH-SPC1B –PHB** – New Merchant: P. H. BULTER CO. INC. / NEWARK, OHIO / LICENSE <# unreadable> //: Overprinted: P.H. BUTLER / OHIO / PERMIT NO. 3000553//.
38.75	**OH-SPC3B-FWW**, some punching, decent otherwise.
38.61	**MO-S2, White Milk Cap**, reasonable price as these have sold in $60 range.
38.00	**5 KY-S1**, all appear mint.
37.00	**OH-SPC4-FWW**, heavily punched.

37.00	**OH-SPC3B-SSK**, heavily punched.
36.77	**OH-SPC3B-WTG**, heavily punched.
35.29	**MO "Silver Seal" C/s Milk Cap.**
34.98	**MO C/S M.C. Dean, 10 made in Rochester** 10 years ago. First one sold.
33.79	**OH-SPC1A-GRP**, decent condition, minor punching.
33.00	**Dean's Sales Tax Token & Scrip Color Guide, Book.**
32.67	**Dean's Sales Tax Token & Scrip Color Guide, Book.**
32.66	**WA-L81.** Tenino – Paramount, Red Print, Blank Reverse. Very cheap price for a tougher merchant.
30.00	**IL + OK Rolls + Kansas Holder**, at $10 each a really good buy.
29.99	**NE-R5, 32 mm. "WE DON'T USE…"**, typical rust obverse and reverse, but this has about 95% of the original blue lettering which is considerably more than most.
29.99	**NM-S8, Black Fiber**, mint as is true of most of these that survived, CHEAP price.
29.00	**Dean's Sales Tax Token & Scrip Color Guide, Book.**
28.57	**OH-SPC3B-WTG**, decent condition, minor punching.
28.18	**IL-O4, 1956 ANA Convention**, very nice at a very reasonable price.
27.00	**OH-SPC5-FWW**, completely punched out.
26.00	**IN-R1**, Ristine/Weish. One of the cheapest prices this has ever sold for. AU, not Unc.
26.50	**IL-104,** Witt, Illinois, about EF-40 for grade.
26.25	**OH-SPC3B-FWW**, all punched out.
24.99	**Mixed Lot** of 50 tokens. Looked like a pretty common selection.
24.86	**Mixed Lot** of 220 tokens. Better than average mix with some nice conditions included.
24.10	**Mixed Lot** of 220 tokens, 40 varieties, better than average conditions and types.
21.50	**OH-SPC2-FWW**, single punch, nice condition. Great buy.
20.50	**Misc. 06**, Jerry Bates Missouri Wood, exceptional price. Very tough to find.

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

Pay Pal on our website at: http: www.salestokens.org

Or contact: jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

March 1, 2017 to June 1, 2017

Beginning Balance	03/01/2017	$1744.82	Expenses - $283.67	Income - 0
Balance	04/01/2017	$1462.15	Expenses – 0	Income - $23.00
Balance	05/01/2017	$1484.15	Expenses – 0	Income - $46.05
Balance	06/01/2017	$1530.20		

The balance for June covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

June 1, 2017

NEW MEMBERS:	**Michael Wade, Paul Quist – WELCOME!**
DROPS:	None
DEATHS:	1
MEMBERSHIP: 05/01/2016	70 paid + 6 donated

TRADING POST

Deadline for Issue #179 = August 5, 2017

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

I'LL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner office@larrywarner.com

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CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

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OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

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I REALLY NEED THESE TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com ----------

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WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to $10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN. 55975

SCARCE NM S-8 BLACK FIBER: Mint condition, $57

with postage, checks held until cleared or cashier's checks. Mike Batkin, PO Box 13223, El Paso, TX. 79913

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is\ first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The ATTS Website is www.salestaxtokens.org.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S.) for U.S. and Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards / Webmaster

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 **johnoste@yahoo.com**

Secretary / Treasurer

Jim Calvert R-533 1984 B. Lyn Road, Arroyo Grande, CA 93420 **jnlcalvert@gmail.com**

Newsletter Editor/ At-Large Position #1

Bill Myer will be assuming this position next issue – THANK YOU!

Temporary Editor / At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 **Moxking@aol.com**